REMARKS

Claims 1-25 are pending. Claims 1 and 15-17 are in independent form.

Favorable reconsideration and allowance of the subject application are respectfully requested in view of the following comments.

Claims 1-25 stand rejected under 35 U.S.C. § 103(a) as allegedly being unpatentable over U.S. Patent No. 6,060,078 (*Lee*) in view of U.S. Patent No. 4,800,087 (*Mehta*), U.S. Patent No. 4,753,790 (*Silva*), and U.S. Patent No. 4,260,596 (*Mackles*). Applicants respectfully traverse these rejections, in view of the comments set forth below.

Lee and Mehta were discussed previously in Applicant's response dated April 23, 2007. As noted by Applicants, the core containing medicament of Lee is placed in a jelly or chewable base and wrapped by an outerlayer of chewable base. Notably, the active particles of Lee are not coated. In contrast, Mehta discloses coated particles that prevent the release of drugs during chewing, thereby avoiding a bitter taste. Texture masking is not addressed by Mehta. Thus, Applicants respectfully submit that there is no motivation to combine Lee with Mehta.

Silva is cited for disclosing a coated comestible having a hard outer shell that can be used for medicinal purposes. According to the Office Action, "[i]n the examples provided, the final coated products have an outer shell in quantity that ranges from approximately 20% to 40% by weight of the product." See Office Action, p. 4, lines 4-9.

Mackles is cited for disclosing "an edible unit dosage form having an outer shell and a liquid or gel center containing an active agent... Although the thickness of the shell may vary, it is generally in the range of about 0.5 to about 3.0 mm (See Column 2, Lines 57-61)." See Office Action, p. 4, lines 10-14.

Applicants respectfully submit that since there is no motivation to combine *Lee* with *Mehta*, the addition of *Silva* and *Mackles* are of no moment..

Therefore, it is respectfully submitted that Claims 1-25 are patentable over *Lee*, *Mehta*, *Silva* and/or *Mackles*, whether considered separately or in the proposed combination.

In view of the foregoing remarks, Applicants respectfully request favorable reconsideration and allowance of the claims in the present application.

Applicants' undersigned attorney may be reached in our office at the telephone number provided below.

Respectfully submitted,

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